

3. The purchase of buildings and the purchase of a single unit of equipment or a technology system exceeding five thousand dollars in value.

Sec. 9. Section 298.3, Code 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Notwithstanding section 291.13, unencumbered funds collected prior to July 1, 1991, from the levy previously authorized under section 297.5, Code 1991, may be expended for the purposes listed in this section.

Sec. 10. Section 298.4, Code 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Notwithstanding section 291.13, unencumbered funds collected from the levies authorized in sections 96.31, 279.46, and 296.7 prior to July 1, 1991, may be expended for the purposes listed in subsections 1, 3, and 5.

Sec. 11. Section 291.15, Code 1991, is repealed.

Approved April 29, 1992

CHAPTER 1188

WALLACE TECHNOLOGY TRANSFER FOUNDATION

H.F. 2435

AN ACT relating to the administration of the Wallace technology transfer foundation.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 28.154, subsection 1, unnumbered paragraph 1, Code 1991, is amended to read as follows:

The board of directors is established consisting of the following standing members, ~~governor-~~appointed public members, and ex officio, nonvoting members:

Sec. 2. Section 28.154, subsection 1, paragraphs a and b, Code 1991, are amended by striking the paragraphs and inserting the following:

a. The following standing members:

- (1) The governor's science advisor.
- (2) The director of the department of economic development or the director's designee.
- (3) The secretary of agriculture or the secretary's designee.
- (4) The presidents of the university of Iowa, Iowa state university of science and technology, and the university of northern Iowa, or their designees.
- (5) A president of a community college, or the president's designee, appointed by the Iowa association of community college presidents.

(6) A president of an Iowa independent college or university, or the president's designee, appointed by the Iowa association of independent colleges and universities.

b. The following public members:

- (1) Six persons appointed by the governor.
- (2) One person appointed by the secretary of agriculture who is directly involved in agriculture-related enterprises.

Sec. 3. Section 28.154, Code 1991, is amended by adding the following new subsections:

NEW SUBSECTION. 1A. Public members shall be associated or experienced with industries engaged in the manufacture of technology-based products, processes or services, or who have acquired a knowledge or understanding of technology transfer.

NEW SUBSECTION. 1B. Public members of the board and the executive director of the board shall be confirmed by the senate, pursuant to section 2.32.

Sec. 4. Section 28.155, subsection 9, Code 1991, is amended to read as follows:

9. To employ an executive director and authorize the hiring of other employees as it deems necessary. A person appointed as executive director must be associated or experienced with industries engaged in the manufacture of technology-based products, processes, or services, or have acquired a knowledge or understanding of technology transfer.

Sec. 5. Section 28.158, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 6. As a goal, not less than seventy-five percent of the efforts of the foundation should be directed at existing businesses and industry or for industry consortiums or in broadly based manufacturing technology programs that include a significant participation by established businesses.

Sec. 6. **TEMPORARY CONTINUATION OF THE BOARD OF DIRECTORS.** Notwithstanding this Act, the board of directors established pursuant to section 28.154 shall continue to function until a majority of members of the board created pursuant to this Act have been appointed.

Approved April 29, 1992

CHAPTER 1189

SALES AND USE TAX EXEMPTIONS FOR CERTAIN DRUGS AND DEVICES

H.F. 2449

AN ACT relating to the exemption of prosthetic devices, oxygen equipment, and certain other drugs and devices from the state sales and use tax and providing a retroactive applicability date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, subsection 13, Code Supplement 1991, is amended to read as follows:

13. The gross receipts from the sale or rental of prescription drugs or devices, as defined in chapter 155A, if dispensed for human use or consumption by a registered pharmacist licensed under chapter 155A, a physician and surgeon licensed under chapter 148, an osteopath licensed under chapter 150, an osteopathic physician and surgeon licensed under chapter 150A, a dentist licensed under chapter 153, or a podiatrist licensed under chapter 149.

Sec. 2. Section 422.45, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 13A. The gross receipts from the sale or rental to any person of drugs, devices, equipment and supplies which are covered by Title XVIII or Title XIX of the federal Social Security Act.

Sec. 3. Section 422.45, subsection 15, Code Supplement 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For purposes of this subsection, "prosthetic devices" includes but is not limited to ostomy, urological, and tracheostomy devices and supplies which may be dispensed with or without a prescription.